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July 1, 2005

**VIA ECFS**

Marlene H. Dortch, Secretary  
Federal Communications Commission  
445 Twelfth Street, S.W.  
Washington, D.C. 20554

Re:           The Pay Telephone Reclassification and Compensation Provisions of the  
              Telecommunications Act of 1996, CC Docket No. 96-128

Dear Ms. Dortch:

Pursuant to the Commission's *Report and Order*<sup>1</sup> released October 3, 2003, in this proceeding, and the Commission's rules,<sup>2</sup> MCI hereby submits the *Independent Accountants' Report*, produced by MCI's independent auditor, KPMG LLP, concluding that MCI management's assertions, contained in the *Report of Management on Compliance with the Applicable Requirements of 47 C.F.R Sections 64.1310 and 64.1320 of the Federal Communications Commission's Rules and Regulations*, that MCI complied with Sections 64.1310(a)(1), 64.1320(c), and 64.1320(d) of the Commission's rules and related requirements contained in CC Docket No. 96-128 as of June 30, 2005, "is fairly stated in all material respects."

A copy of the *Independent Accountants Report* is being provided to the National Payphone Clearinghouse to be posted on its secure website, in compliance with Section 64.1320 of the Commission's rules.

If you have any questions concerning this filing, please contact me.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Curtis L. Groves". The signature is fluid and cursive.

Copies:       Thomas Navin  
              William Dever

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<sup>1</sup> *Implementation of the Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996, CC Docket No. 96-128, Report and Order, 18 FCC Rcd 19975 (2003).*

<sup>2</sup> 47 CFR § 64.1320(b).